App F IX 1

1946 47
(ml)

File No 67-46

Previous References
ml 1844 44 (1-2)

Serial Nos 36-38

Later References

GENERAL AND REVENUE SECRETARIAT

Serial Nos
The

Part B for Mayne 1

SUBJECT
Levy of duty on transfer of immovable properties within municipal limits of Manjanegud town

A 15717-20 Dy & I-47

No — d.e regarding
" Comptroller's
Dig of Regn.
Comm's of Stamps
Lr Lawrence the — from 1.1.47

General and Revenue Secretariat

Subject:- Levy of Duty on transfer of immovable properties within Municipal limits of Nanjangud Town

6910

App. F III-3

File No of 191

Serial No	
	From the D C. Mysore District
	20. D3 - C-1534/46-47 dt 20 2 47
	Seeks sanction for the above
	1 The Municipal Council of Nanjangud at a Spl meeting held on 8-9-46 resolved to levy a duty on transfer of immovable properties within
flag B	the municipal limits of Nanjangud Town in the shape of an additional stamp duty at one percent ad-valorem as specified in Sections 61(b) xiii and 64(A) of the Town Municipalities Act, to improve the revenue of the city
	2 The municipal council, before imposing the duty has observed the Preliminary procedure prescribed in Section 62 of the Town Mnlties Act VIII of 1933
	3 The D C reports that no objections were received within the time prescribed and the municipal council accordingly on 21 12 46 resolved that the draft
flag X	rules published might be adopted and the approval of Govt might be obtained thereto
	4 The D C requests, in the circumstances,
flag C	Sanction of Govt to the proposed levy of transfer duty under Section 61(b) xiii read with Section 64 of the Town Municipalities Act
	5 The recommendation of the D C is for orders as per Section 63 of the Act
	6 With a view to augmenting the resources of the municipality, the Nanjangud Town Municipal Council have resolved on
	26/2

NOTE- Contn Sheet

File No 3715/law of 194 6716/ General and Revenue Secretariat

Serial No

8/9/46 — 87 Acts to levy, under the provisions of the Sec 6 (b) (xiii) read with Sec 64 A of the Income Tax Act a duty on transfers of immovable property in the shape of an additional stamp duty. The M/L has observed the formalities prescribed under Sec 64 of the Act but it is stated that no objections have been received against the said proposal. It is stated that a saving by 2000 would be realized by the levy.

Under Sec 64 A (3), it is laid down that the Govt may make rules for regulating the collection of duty, the progress thereof to the M/L & the decision of any questions arising in the matter. The M/L have themselves published (Flag X) the rules and these may be treated as rules framed by the Govt for the purpose while issuing the Govt order approving the levy of the said duty.

The question of the Law Secy may be obtained if thereon may be taken as suggested at A supra.

Secy (Law) 28/8/46

9/9 For favour of remarks
Law Secy

WD 05236—GPB—15 000—8-1-47

Serial No

1) The point for consideration is whether the rules framed by the Municipal Council may be deemed to be rules framed by Government and issued as such under Sec 64A (2) of the Town Municipalities Act

2) In respect of all taxes (including transfer duty) under Sec 61, the Municipal Council frames the rules (vide Sec 62) and Government accords sanction modifying or confirming those rules (Vide Sec 63)

3) Sec 64A specifically deals with duties on transfers of immoveable property, Sub-Cl(3) of Sec 64A states that Government may make rules

4) The rules framed by the Municipality cannot be deemed or treated as rules framed by the Government The Government may approve and issue them as rules ~~framed~~ made by the Government

6181

Law Secy) fr 10/3

Rev Secy) 8c 11/3 fr 11/3

W/Cd 14/ 13/3

fr 13/3/43

5) The remarks of the Law Secy are for perusal and orders

19/3 20/3 Let please put up two drafts - one sanctioning the levy of Surcharge duty in the shape of an addl stamp duty on transfer of immoveable properties in the Municipal Area under 6(1)(b) (xiii) read with Sec 64 A of the Municipalities Act and

set

Serial No

another draft note of using rule by post on this behalf prepared by the Nanjangud Municipal

17 Subd with two drafts for approval 18 It is proposed to levy the said levy not effective from 1 7 47 subject to approval 19 for orders note respecto para 9 supra

Revised

CHIEF SECRETARY TO MINISTER FOR REVENUE
No. 8239
No. 28347

20 Minister for Rev. & Coms

21 Have the rules framed hereto Law Section has not offered any opinion on this Have any other Municipalities levied such duty or not so, do the rules now sent up, in operation in correspond to those framed by such Municipalities

22 Shimoga Town-Mlty is the only Mlty which has so far obtained sanction for the levy of the duty the rules in operation in that Mlty is put up, in G O No L 11948/M1/84-44-2 A/11 6 45 the rules now sent up by the Nanjangud Town Mlty, exactly corresponds to those in operation in Shimoga Town Mlty

Flag P

MYD 03814—GPB—15 000—20 7 46

6910

4244/Jms

23) Memo of rules framed by the Narjangud Municipal Council in Map D which are proposed to be issued by the Govt as rules framed by them are based on those in force in the Shimoga Municipality & those framed for adoption by the Municipality

9787/6/46

Map P

Map O

24) The two sections may be completed & the rules are suitable may be adopted

Law 12 DEC 1946

12/12/46

25) For favour of remarks

Law Secy W C

11/12/46

11/12/46

26) The rules relating to levy of duty on transfer of immoveable properties within the Municipal limits of Narjangud Town are intra-virus of the powers under Sec 61(b)XIII, and Sec 64-A of the Town Municipalities Act They conform to the rules framed in the case of the Shimoga Town Municipality

27) Re Rule I - Sec 64-A of the Town Municipalities Act speaks of transfer by sale, gift and mortgage The word transfer 'otherwise' is not mentioned and so it may not be retained here also In Rule 3(2), the word 'accounts' instead of 'account' may be substituted

Otherwise the rules appear to be in order

17 APR 1947

21/4

Levy of duty on transfer of immovable property in Nanjangud Town 6910

28) The remarks of the Law Secy are for kind perusal with ref to para 21. Supra

For orders whether the notification of the G.O referred to in para 17 above may issue after necessary corrections are suggested in para 27 above

22/4

29) For orders with regee to para 21 supra

Revenue Secretary

30) Chemistry for Rev. & Laws Secy 23/4

31) Please consult the Commr of Stamps also for his views

Revenue Secretary 24/4

OFFICE OF THE MINISTER FOR REVENUE No 9298 Date 24/4/1947

32) Draft letter

Revenue Secretary

33) No No 318 /46-47 of

with compliments

Forwarded to the Commissioner of Stamps in original B'lore for favour of opinion & return very early

B.O

Revenue Secretary

25/4

Stamps Muddam

28/4/47

Subo 28/4/47

28/4/47

No A R 3250/46 MYS Date 29-4-47 BANGALORE C 133/46-47

C 133/467

1-5-47

34) Returned with Compliments

The proposed Rules are, I think, proper and suitable They are in general conformity with the rules sanctioned, and in force in the case of the Shimoga Town Municipality

The draft Government Order, and the draft Notification may issue

(Next Sheet)

Serial No

(Copy of each being sent to the Commissioner of Stamps also, as I have indicated in the draft Notification)

Navaratna Rao
1-5-47
COMMISSIONER OF STAMPS

Dft 1/5/47 L/SD

The Revenue Secretary to Government, with Compliments

for approval

35) Subd for kind perusal with ref to Para 21 of the note. The notification will now be issued if approved

Dft 3/5

36) The curve of stamps is agreeable to the duty proposed in this case

37) refer Para 31 supra - for orders

revised for approval

38) Ref: Para 31 Supra

Memorandum for Rev & Comm.

Dft 4/5 Approved

S/S 6/5

Issue advice

A 6/5 Reg

To The Compiler, Mysore Gazette
The D C Mysore Dist
The Commissioner of Stamps
The Dy Ch of Registration

20 L 15715/Ad 67-46-38 7/8 5 47.

Govt Order for levy of ad valorem Stamp duty on Conveyances &c

OFFICE OF THE MINISTER FOR REVENUE
No. 9739
Date 5-5-47

6 MAY 1947

NOTE- Contn. Sheet

6910
L

File No of 194

General and Revenue Secretariat

Serial No

To the D C Mysore Dvo/
the comptroller & Govt
the Comm of Transport Mys Bgr
the Sec of Registration
No L 15717-20/M/67-46-37 dt 8 s 47
Sanctioning the levy of duty on transfer of Immovable
properties in Nanjangud town duty to take effect
from 1-7-47/

8
9/5
BRS 10/8

Rl 67-46-36

D3-C-1534/46-47.
Encl 1 file

OFFICE OF THE DEPUTY COMMISSIONER,
Mysore District,
Mysore dated 20th February 1947

From
G N NAGARAJA RAO, ESQ , M Sc,
Deputy Commissioner,
Mysore District, MYSORE

To
J B MALLARADHYA, ESQ , M A ,
Secretary to the Government of His Highness
the Maharaja of Mysore,
Revenue Department,
BANGALORE

Subject - Levy of Duty on transfer of immovable properties within Municipal limits of Nanjangud Town

In forwarding herewith the file of correspondence ending with the Municipal President's report No H C 46/46-47 dated 1-2-47 on the above subject, I have the honour to state that the Municipal Council of Nanjangud at a Special Meeting held on 8-9-46 resolved to levy a duty on transfer of immovable properties within Municipal limits of Nanjangud Town in the shape of an additional stamp duty at one per cent ad-valorem as specified in Sections 61 (b) XIII and 64 A (O) in the Town Municipalities Act as part of their move to improve their revenue as the levy when imposed is expected to bring in an additional revenue of Rs 2,000/- per annum

2 In pursuance of this Resolution a notification setting forth the purpose of levy and the rate to be levied together with copy of ~~Resolution~~ Rules framed was published in the Municipal and other offices and also throughout the town by beat of drum fixing a time limit of one month for preferring objections The notification was published on 20-10-1946 and it is reported that no objections were received within the time and the Council accordingly on 31-12-46 resolved that the drat Rules published might be adopted and the approval of Government might be obtained thereto Copy of this resolution is enclosed

3 I request in the circumstances that sanction of Government may kindly be obtained to the proposed levy of transfer duty under Art , 61 (b) XIII read with section 64 and of the Town Municipalities

Municipalities Act and the Rules framed thereunder as resolved by the Council early

I have the honour to be,
Sir,
your most obedient servant,

DEPUTY COMMISSIONER,
Mysore District

kr/

G R S App F VI—G 2]

SUBJECT

Diary No of letter replied to

General and Revenue Secretariat

( )

the *194*

Date of issue 8/5 194

Signed by

May this be—

(i) printed ?

(ii) treated as a standing order ?

(iii) published in the Gazette English Part ?

(iv) translated ?

(v) placed at the disposal of the press ?

(vi) published in the Gazette Kannada Part ?

Section ML

File No 67-46

Serial No 37

Proceedings of the Government of His Highness the Maharaja of Mysore

Read— Letter no D3-C-1534/46-7 dated 20-2-47 from the D C, Mysore Std, Submitting the Resolu of the Town Municipal Council of Nanjangud dated 8 9 46 and requesting sanction to the proposed levy of duty on transfer of immovable properties under sect 61(6)(xiii) read with sect 64-A of the Mysore Town Municipal Act

Order thereon—No

Letter no D3-C-1534/46-7 dated 20-2-47 from the D C, Mysore Std, Submitting the Resolu of the Town Municipal Council of Nanjangud dated 8 9 46 and requesting sanction to the proposed levy of duty on transfer of immovable properties under sect 61(6)(xiii) read with sect 64-A of the Mysore Town Municipal Act

Order no L 1571-20 ML 67-46-37 dt 8/5/47

The Proposal of the Nanjangud Town Municipal Council to levy a duty on transfer of immoveable properties within the Municipal limits of Nanjangud Town in the shape of an additional stamp duty at one

per cent ad-valorem, is sanctioned,
under sect 61(b)(xiii) read with
sect 64A of the Tamil Nadu Act, 1933, in accordance with the
rules issued vide order no. dated
2 the levy will come into effect from 1.7.47 — (subject to appl
Rev Secy 28/3

To from

The D C Tanjore Dist Watch Record
The Comptroller to Govt
" Commr of Stamps
" Inspector General of Registration

List of Enclosures

Copied by

Examined by

WD 087—GPB—40 000—14 11 40

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

R e a d -

Letter No.D3.C.1534/46-7 dated 20th February 1947 from the Deputy Commissioner, Mysore District, submitting the resolution of the Nanjangud Town Municipal Council dated 8th September 1946 and requesting sanction to the proposed levy of duty on transfer of immovable properties under Section 61(6) (XIII) read with Section 64(a) of the Mysore Town Municipalities Act within the limits of Nanjangud Town. L 15715-M

2.Notification No. L 15715 ML 67-46-38 Dated 8/5/47 issuing rules for adoption by the Nanjangud Town Municipal Council in the above connection.

Order No. L 15717-20 ML 67-46-37

Dated, Bangalore, the 8th May 1947.

The proposal of the Nanjangud Town Municipal Council to levy a duty on transfer of immoveable properties within the Municipal limits of Nanjangud Town in the shape of an additional stamp duty at one per cent ad-valorem, is sanctioned, under Section 61(b)(XIII) read with Section 64(A) of the Mysore Town Municipalities Act, 1933, in accordance with the rules issued with Notification No. L 15715 ML 67-46-38 dated 8/5/47 read above.

2. The levy will come into effect from 1st July 1947.

Secretary to Government,
Revenue Department.

To-The Deputy Commissioner, Mysore District, - ith records.
The Comptroller to Government of Mysore.
The Commissioner of Stamps in Mysore.
The Inspector of General of Registration in Mysore.

I C/C.

G R S App F G 3 — 1 Typist

GENERAL AND REVENUE SECRETARIAT

(*Continuation sheet draft form*)

T Sfs

No L 15715 — ML 67-46-38

8/5/47

Notification

In virtue of the powers vested ~~with~~ them under section 64 A(3) of the Mysore Town Rules Act 1933, as amended from time to time the Govt of H H the Maharaja of Mysore are pleased to issue the following rules, for adoption by ~~the~~ Mysore District the Nanjangud Town Rules to levy a duty on transfer of immoveable properties within the limits of Nanjangud Town in the shape of an additional stamp duty under section 61(b) (xiii) read with Sect 64 A of the said Act. (Here copy the rules)

B O

From Dev Secy

To the compiler Mysore Gazette

For Publication in Part IV of the Mysore Gazette and supply of 25 copies

WD 03697—GPB—30 000—2 2 40

thereof to the Secretariat and to the
Deputy Commissioner Mysore Dist
Memo no L-15716/d-8/5/47.

copy of the above is forwarded
W/C to the D C Mysore District
for information with reference to his letter
No D3-C 1534/46 A/20 2-47
The G C of Agriculture in Mysore Dist
B O

for Over Seer
D

Dist Commr
Shimoga
Mysore
Bellary

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

No L 15715 ML 67-46-38 General and Revenue Secretariat

Dated, Bangalore 25 MAY 1947 *194*

NOTIFICATION

In virtue of the powers vested in them under Section 64A(3) of the Mysore Town Municipalities Act 1933, as amended from time to time, the Government of His Highness the Maharaja of Mysore are pleased to issue the following Rules for adoption, under Section 62 of the Act by the Nanjangud Town Municipality, Mysore District, for regulating the levy of a duty on transfer of immovable properties within the municipal limits of Nanjangud Town in the shape of an additional stamp duty, under Section 61(b) (xiii) read with Section 64 A of the said Act.

R U L E S

The transfer duty imposed by Section 64-A of the Mysore Town Municipalities Act 1933, as amended at a rate not exceeding one per-centum on all instruments of transfer of immoveable property situated within the limits of the Nanjangud Town Municipality, by sale, gift and mortgage, which may be executed after the introduction of the above duty, shall be paid and recovered in the same way and under the same procedure as the ordinary duty imposed on such instruments by the Mysore Stamp Act 1900.

2. (1) Whenever any instrument referred to in Rule 1 is presented before the Registering Officer in the Town of Nanjangud, he must see whether the particulars referred to in Section 27 of the Mysore Stamp Act 1900, are set forth separately in the instrument in respect of property situated within the limits of the Town Municipality as required by Section 64-A of the Town Municipalities Act of 1933.

Continued on Page 2.

(2) If the said particulars be not so separately set forth and such instrument, the said officer must impound it and forward it to the District Registrar, Mysore, calling his attention to section 64 of the Mysore Stamp Act 1900, as extended by Section 64-A of the said Town Municipalities Act.

3. (1) Every Registering Officer in the Town of Nanjangud who registers any instrument referred to in Rule 1, shall keep an account of the duty paid in respect of each such instruments showing separately the duty imposed by the Mysore Stamp Act 1900 and the transfer duty imposed by the Town Municipalities Act.

(2) The said accounts shall be consolidated quarterly under the Orders of the Inspector-General of Registration and each quarterly consolidated account shall be sent by him to the Comptroller within two months after the close of the quarter.

4. If, any case, it be impossible to recover the full duty payable on any instrument referred to in Rule 1, then only such portion of the duty realized on such instrument as is in excess of the duty imposed by the Mysore Stamp Act 1900, shall be treated in the said accounts as duty imposed by Section 64-A of the Town Municipalities Act 1933.

5. The Comptroller shall, within three months after the close of each quarter, arrange to pay to the President, Town Municipality, Nanjangud, so much of the duty shown in the said consolidated accounts as represents the transfer duty imposed by Section 64-A of the Mysore Town Municipalities Act 1933.

Continued on Page 3.

[illegible] proposal will be quite
[illegible] for the fulfillment of transfer duty.

[illegible] may I ask you to [illegible] with effect
[illegible] July 1st.

[illegible]

[illegible]

[illegible]

To

[illegible] Senator, for publication in
[illegible] of the proposed treaty of
[illegible] between the government to the
[illegible] this time. [illegible] to
the conclusion of [illegible] agreement.
Draft of legislation in respect Bln

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

No L.15715 and 67-46-38 General and Revenue Secretariat,

Dated Bangalore 8th DEC 37 *194*

NOTIFICATION

In virtue of the powers vested in Government section 61(2) of the Mysore Town Municipalities Act 1933, as amended from time to time, the Government of His Highness the Maharaja of Mysore are pleased to issue the following rules for adoption, under section 68 of the Act by the Nanjangud Town Municipality, Mysore District, for regulating the levy of a duty on transfer of immovable properties within the municipal limits of Nanjangud Town in the shape of an additional stamp duty, under section 61(b) (xii) read with section 64 A of the said Act.

RULES

1. The transfer duty imposed by section 64 A of the Mysore Town Municipalities Act 1933, as amended by this notification shall be payable on all instruments of transfer of immovable property situated within the limits of the Nanjangud Town Municipality, by sale. Gift and exchange, which may be executed after the introduction of this transfer duty, shall be paid and recovered in the same way and under the same procedure as the ordinary duty imposed on such instruments by the Mysore Stamp Act 1900.

2. (1) Whenever any instrument referred to in rule 1 is presented before the Registering Officer in the Town of Nanjangud, he shall see whether the particulars referred to in section 17 of the Mysore Stamp Act 1900, are set forth separately in the instrument in respect of property situated within the limits of the Town Municipality as required by section 64-A of the Town Municipalities Act of 1933.

Continued on page 2.

(3) If the particulars do not so correctly state such instrument, the said officer shall impound it and forward it to the district registrar, together with a statement in writing of the facts upon which he claims that it is liable to duty under section 64 of the Stamp Duty Act 1920, as extended by section 66A of the said Municipalities Act.

3. (1) Every Inspecting Officer in the Department of Registration who registers any instrument referred to in rule 1, shall keep an account of the duty paid in respect of each such instrument showing separately the duty imposed by the Stamp Duty Act 1920 and the transfer duty imposed by the Town Municipalities Act.

(2) The said accounts shall be consolidated quarterly under the orders of the Inspector-General of Registration and a duly consolidated account shall be sent by him to the Controller within two months after the close of the quarter.

4. If, any case, it is impossible to recover the full duty payable on any instrument referred to in rule 1, then only such portion of the duty realised on such instrument as is in excess of the duty imposed by the Stamp Duty Act 1920, shall be treated in the said accounts as duty imposed by section 64 of the Town Municipalities Act 1916.

5. The Controller shall, within three months after the close of each quarter, arrange to pay to the Treasurer, Town Municipality, Maitland, so much of the duty shown in the said consolidated accounts as represents the transfer duty imposed by section 64 of the Stamp Duty Act of Municipalities Act 1916.

continued on page 5.

6. A comission of one percent shall be paid to Government for the collection of Transfer Duty

The levy shall come into force with effect from 1st July 1947.

BY ORDER,

for SECRETARY TO GOVERNMENT
REVENUE DEPARTMENT

To

The Compiler, Lysore Gazette, for publication in Part III of the Mysore Gazette and supply of 25 Copies thereof to the Secretariat to the Deputy Commissioner, Mysore District and to the Commissioner of Stamps in Mysore, Bangalore.

Rule 9 (b) of Registration in Temp 13 Vol

Notification

No. M D/

TOWN MUNICIPAL COUNCIL, N A N J A N G U D.

Levy of a duty on transfer of immoveable properties in the shape of an additional stamp duty at one per cent Ad Valorem in Nanjangud Town Municipality, as specified in Section 61 (h) (xiii) and 64-A of the Town Municipalities Act.

Under Section 204 of the Mysore Town Mcpl Act, 1933, as ammended from time to time, the Govt of H H the Maharaja propose to impose the Rules for regulating the collection of the transfer duty to be levied in Nanjangud Town Mcpl under section 64-A (1) of the said Act ~~Under Sub Section (3) of section 64 A thereof, the following Rules are also proposed regulating the collection of the duty & etc.~~

R U L E S.

1. The transfer duty imposed by section 64-A of the Mysore Town Municipalities Act 1933, as amended, at a rate not exceeding one per cent on all instruments of transfer of immoveable property situated within the limits of the Nanjangud Town Municipality by sale, gift, mortgage ~~or otherwise~~, which may be executed after the introduction of the above duty, shall be paid and recovered in the same way and under the same procedure as the ordinary duty imposed on such instruments by the Mysore stamp Act 1900.

nn 2. (1) Whenever any instrument referred to in Rule 1 is presented before the registring officer in the Town of Nanjangud, he must see whether the particulars referred to in Section 27 of the Mysore Stamp Act 1900, are set forth seperately in the instrument in respect of property situated within the limits of the Town Municipality as required by Section 64-A of the Town Municipalities Act of 1933.

(2) If the said particulars be not so seperately set forth and such instrument, the said officer must impound it and forward it to the District Registrar, Mysore, calling his attention to section 64 of the Mysore Stamp Act 1900 as extended by Section 64-A of the said Town Municipalities Act

3. (1) Every Registring Officer in the Town of Nanjangud who registers any instrument referred to in Rule 1, shall keep an account of the duty paid in respect of each such instruments showing seperately the duty imposed by the Mysore

Mysore Stamp Act 1900 and the transfer duty imposed by the Town Municipalities Act.

(2) The said accounts shall be consolidated quarterly under the Orders of the Inspector General of Registration and each quarterly consolidated account shall be sent by him to the Comptroller within 2 months after the close of the quarter.

4. If, any case, it be impossible to recover the full duty payable on any instrument referred to in Rule 1, then only such portion of the duty realised on such instrument as is in excess of the duty imposed by the Mysore Stamp Act 1900, shall be treated in the said accounts as duty imposed by section 64-A of the Town Municipalities Act 1933.

5. The Comptroller shall, within three months after the close of each quarter, arrange to pay to the President, Town Municipality Nanjangud so much of the duty shown in the said consolidated accounts as represents the transfer duty imposed by section 64-A of the Mysore Town Municipalities Act 1933

6. A commission of one per cent shall be paid to Government for the collection of Transfer duty

The levy shall come into force with effect from 1 7 1947

B. D
for Rev Secy